

PA SCHEDULE NW

2109010054

Nonresident Tax Withheld by
PA S Corporations and Partnerships

PA-20S/PA-65 NW (DR) MOD 05-21 (FI)
PA Department of Revenue

2021

OFFICIAL USE ONLY

Name as shown on the PA-20S/PA-65 Information Return

FEIN

AMENDED SCHEDULE

DO NOT WITHHOLD FOR PARTNERSHIP, S CORPORATION OR LIMITED LIABILITY COMPANY OWNERS.

SECTION I

NONRESIDENT TAX WITHHELD BY PA S CORPORATIONS AND PARTNERSHIPS

Use this schedule to list all the withholding and extension payments that the PA S corporation, partnership or limited liability company filing as a partnership or PA S corporation for federal income tax purposes made on behalf of individuals, estate or trust owners that were not residents of Pennsylvania during the taxable year.

A PA Tax Due on PA-Taxable Income to Nonresident Individuals, Estates, or Trusts. A

B Nonresident Withholding Payments and Extension Payment during the Entity's Taxable Year:

DATE	AMOUNT		DATE	AMOUNT
	.00			.00
	.00			.00
	.00			.00
	.00			.00
	.00			.00

Total Nonresident Withholding Payments and Extension Payment. Enter here and on the PA-20S/PA-65 Information Return, Section V, Line 14a B

C Payment remitted with the PA-40NRC, Nonresident Consolidated Tax Return, if electing nonresident individual owners elect to participate in a group return. C

D Reconciliation Payment. Subtract B and C from A, and enter here and on the PA-20S/PA-65 Information Return Section V, Line 14b D
Pay any balance due with the PA-20S/PA-65 Information Return.

DO NOT USE SCHEDULE NW TO SUBMIT A PAYMENT; IT IS NOT A VOUCHER.



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PA SCHEDULE NW

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AMENDED SCHEDULE

SECTION II NONRESIDENT INDIVIDUAL, ESTATE OR TRUST INFORMATION

NOTE: See instructions corresponding to each column.

	SSN/FEIN	TAX FORM	NONRESIDENT INDIVIDUAL, ESTATE OR TRUST NAME	TOTAL OTHER CREDITS FROM PA NRK-1, LINE 7	NONRESIDENT TAX WITHHELD FROM PA NRK-1, LINE 6
A				.00	.00
B				.00	.00
C				.00	.00
D				.00	.00
E				.00	.00
F				.00	.00
G				.00	.00
H				.00	.00
I				.00	.00
J				.00	.00
K				.00	.00
L				.00	.00
M				.00	.00
N				.00	.00
O				.00	.00
P				.00	.00
Q				.00	.00
R				.00	.00
S				.00	.00
T				.00	.00
U				.00	.00
V				.00	.00
W				.00	.00
X				.00	.00
Y				.00	.00
Z				.00	.00
1	Total Nonresident Tax Withheld on this page.00
2(a)	Number of additional pages included. <input type="text"/>		2(b) Total of Line 1 for all additional pages.	.00	
3	Total Nonresident Tax Withheld. Add Lines 1 and 2(b). Enter total on Section I, Line A.00



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Instructions for PA-20S/PA-65 Schedule NW Nonresident Tax Withheld by PA S Corporations and Partnerships

PA-20S/PA-65 NW IN (DR) MOD 05-21

WHAT'S NEW

The 2020 PA-20S/PA-65 Schedule NW added Section II Nonresident Individual, Estate, or Trust Information. Section II lists:

- Qualifying Nonresident individuals who elected to be included on the PA-40 Nonresident Consolidated Return (PA-40 NRC);
- Nonresident individuals filing the PA-40 Personal Income Tax Return (PA-40);
- Nonresident estates or trusts filing the PA-41 Fiduciary Income Tax Return (PA-41).

The PA Schedule NW Section II replaces:

- The PA Schedule NRC-I Directory of Nonresident Owners (Individuals) filed with the PA-40 NRC.
 - The PA-40 NRC-I was eliminated in 2020 and replaced with the PA-20S/PA-65 Schedule NW Section II.
 - **DO NOT** create your own substitute Schedule NRC-I to include with the PA-40 NRC, Nonresident Consolidated Return. This will cause delays in processing your return.
- The requirement to attach the PA-40 Schedule OC when reporting Other Credits on Line 9 of the PA-40 NRC.


Payments made after December 31, 2021, equal to or greater than \$15,000 must be made electronically. Payments not made electronically will be subject to a penalty equal to 3% of the payment amount not to exceed \$500. Payments of nonresident withholding can now be made via myPATH. See www.revenue.pa.gov for more information on making payments through myPATH.

GENERAL INFORMATION

PURPOSE OF SCHEDULE

Use the Schedule NW to list all withholding payments and extension payments the PA S corporation, partnership or limited liability company filing as a partnership or PA S corporation for federal income tax purposes made on behalf of individual shareholders, partners, estates or trusts that were not residents of Pennsylvania during the taxable year. This information is used to reconcile the total tax withheld from nonresident owners that are individuals, estates or trusts to the total credit claimed by nonresident owners that

are individuals, estates or trusts on their Pennsylvania PA-40, PA-41 or PA-40 NRC tax returns.

 **NOTE:** An entity **may not** withhold Pennsylvania personal income tax for another partnership, S corporation, or limited liability company. An entity also **must not** withhold Pennsylvania personal income tax for a Pennsylvania resident individual or resident beneficiary of an estate or trust. When calculating the amount to withhold, entities should not withhold for income from intangibles such as interest, dividends or sale of stock.

OVERPAYMENT/ADJUSTMENT OF WITHHOLDING FOR NONRESIDENT OWNERS

The PA-20S/PA-65 PA S Corporation/Partnership Information Return is for information purposes only. It is not a return where you can indicate a refund or carry forward credit.

Payments submitted to this account are for nonresident withholding only and are held for transfer to the partner, member or shareholder (owner) as indicated on their individual tax returns.

If the entity overpaid the nonresident tax withholding, the entity **should pass through** the overpayment to their nonresident owners on the PA Schedule NRK-1, Line 6, where the owner can then claim a credit on their individual income tax return.

If the entity did not pass through the overpayment of nonresident withholding to their nonresident owners on PA Schedule NRK-1 and wants a refund of the entire amount of tax withheld or the excess over the withholding passed through to the nonresident owners that are individuals, estates or trusts and providing the entity did not file a PA-40 Nonresident Consolidated Income Tax Return, the entity must submit a written request to:


**PA DEPARTMENT OF REVENUE
BUREAU OF INDIVIDUAL TAXES
NONRESIDENT WITHHOLDING
TAX REFUND
PO BOX 280600
HARRISBURG PA 17128-0600**

The entity may also fax the request to 717-705-6236, or email the request to RA-BITBILLCORFAXES@pa.gov.

The request must be on company letterhead and include the entity's name, federal employer identification number, tax year, Social Security number(s) of the owner(s), amount of nonresident withholding paid, amount of nonresident

withholding tax liability, the requested refund amount and/or carry-forward to the next year of nonresident withholding and reason for request.

HOW TO PAY

 **NOTE:** Payments made after December 31, 2021, equal to or greater than \$15,000 must be made electronically. Payments not made electronically will be subject to a penalty equal to 3% of the payment amount not to exceed \$500. Payments of nonresident withholding can now be made via myPATH. See www.revenue.pa.gov for more information on making payments through myPATH.


DO NOT USE SCHEDULE NW TO SUBMIT A PAYMENT; IT IS NOT A VOUCHER.

If you are filing the PA-20S/PA-65 Information Return electronically:

- **Final Payment of Nonresident Withholding Tax Electronically**

The department accepts through the MeF Fed/State e-File program the electronic payment of the quarterly estimated withholding tax for nonresident owners filed with the PA-65ESR. You can electronically transmit the following types of payments through Fed/State MeF e-File program:


- Final nonresident individual tax withholding payment submitted with the 2021 tax year PA-20S/PA-65 Information Return;
- 2022 (future) estimated payments for nonresident individual quarterly withholding tax submitted with the 2021 tax year PA-20S/PA-65 Information Return; and
- PA-65ESR Quarterly Estimated Payments for nonresident individuals.

 **NOTE:** Future estimated nonresident individual tax withholding payments for tax year 2022 will be stored in the system as separate electronic transaction payments until the specified due date.

- **Final Payment of Nonresident Withholding Tax Payment by Check**

If you electronically file the PA-20S/PA-65 but do not make your payment electronically, make your check payable to PA Dept. of Revenue. Print the entity's federal employer identification number (FEIN) and "2021 Final Nonresident Withholding" on the check or money order. Mail the PA-20S/PA-65 V voucher, found on the department's website, and check to:

**PA DEPARTMENT OF REVENUE
BUREAU OF INDIVIDUAL TAXES
PO BOX 280502
HARRISBURG PA 17128-0502**

 **NOTE:** Payments of nonresident withholding can now be made via myPATH. See www.revenue.pa.gov for more information on making payments through myPATH.


If you are filing the PA-20S/PA-65 Information Return by Mail:


- **Final Payment of Nonresident Withholding Tax Payment by Check**

Use the PA-20S/PA-65 V voucher found on the department's website to submit your payment. Mail the voucher and check to:

**PA DEPARTMENT OF REVENUE
BUREAU OF INDIVIDUAL TAXES
PO BOX 280502
HARRISBURG PA 17128-0502**

Make the check or money order payable to PA Dept. of Revenue. Write the entity's federal employer identification (FEIN) and "2021 Final Nonresident Withholding" on the check or money order. The department needs the entity's FEIN to accurately apply the payment.

 **IMPORTANT:** Do not staple the check or money order to the return.

 **NOTE:** Payments made after December 31, 2021, equal to or greater than \$15,000 must be made electronically. Payments not made electronically will be subject to a penalty equal to 3% of the payment amount not to exceed \$500. Payments of nonresident withholding can now be made via myPATH. See www.revenue.pa.gov for more information on making payments through myPATH.

COMPLETING PA SCHEDULE NW

BUSINESS NAME

Enter the complete name of the entity or business as shown on the PA-20S/PA-65 Information Return.

FEIN

Enter the nine-digit federal employer identification number (FEIN) of the entity or business as shown on the PA-20S/PA-65 Information Return.

AMENDED SCHEDULE

If this is an amended schedule, fill in the oval.

LINE INSTRUCTIONS

SECTION I

LINE A

PENNSYLVANIA TAX DUE ON PENNSYLVANIA-TAXABLE INCOME TO NONRESIDENT INDIVIDUALS, ESTATES OR TRUSTS

Calculate the amount of tax the nonresident individuals, estates or trusts owe Pennsylvania. Total the income (do not deduct any losses) from Lines 1 through 5, and Line 10 of all PA Schedule(s) NRK-1 that the entity provides to its nonresident owners that are individuals, estates or trusts, from whom Pennsylvania law requires it withhold Pennsylvania personal income tax. Multiply the total by .0307 (3.07%) and enter on PA-20S/PA-65 Schedule NW, Line A.

LINE B

NONRESIDENT WITHHOLDING PAYMENTS AND EXTENSION PAYMENT DURING THE ENTITY'S TAXABLE YEAR

List each withholding payment and PA-20S/PA-65 extension payment (if one was made) that the entity made on behalf of its nonresident owners that are individuals, estates or trusts during the taxable year. Enter the total amount of all payments on Line B.



IMPORTANT: DO NOT REPORT PAYMENTS MADE BY ANOTHER ENTITY.

LINE C

PAYMENT REMITTED WITH PA-40 NRC AND EXTENSION PAYMENT

Line C represents a PA-40 NRC Extension payment and payment remitted with the filing of the PA-40 NRC for its qualifying electing nonresident individual owners. If there is an overpayment with the filing of the PA-40 NRC, the entity can request a refund or request the overpayment be credited to the following year nonresident withholding account. Please refer to the PA-40 NRC Instructions Line 14a or 14b.



IMPORTANT: If an extension was filed for the PA-40 NRC, and payment was remitted with a REV-276 for the PA-40 NRC, add the payment to Line C.

LINE D

RECONCILIATION PAYMENT

Line D is the balance due or amount the entity must remit with its PA-20S/PA-65 Information Return. The tax being remitted is not necessarily the tax that was collected from the nonresident owners that are individuals, whose tax liability is reported on the PA-40 Nonresident Consolidated Income Tax Return.

Compare Line A to the total of Line B and Line C:

- If Line A is greater than the total of Line B and Line C, subtract Line B and Line C from Line A. Enter the difference on PA-20S/PA-65 Schedule NW, Line D and on the PA-20S/PA-65 Information Return, Section V, Line 14b. This amount represents the final payment and must match what is reported on Line 14b of the PA-20S/PA-65 Information Return.
- If the total of Line B and Line C is greater than Line A, enter zero. Please refer to the Schedule NW instructions Overpayment/Adjustment of Withholding for Nonresident Owners.

COMPLETING SECTION II

Schedule NW, Section II is only used to report nonresident income tax withholding on pass through entity income. **Do not include other types of withholding remitted** (i.e. Form 1099-MISC Withholding on PA Sourced Non-Employee Compensation, Business Income and Lease Payments or

corporate net income tax withholding for a partnership's non-filing corporate partners).

Schedule NW, Section II is used by pass through entities to identify:

- All individual partners, members, or shareholders, estates, or trusts that were not residents of Pennsylvania during the taxable year and the amount of withholding paid;
- Nonresident individuals who elected to participate in the filing of the PA-40 NRC;
- Nonresident individuals who were not included in the filing of the PA-40 NRC; and
- Nonresident estates or trusts who will file the PA-41.

FEIN

Enter the nine-digit federal employer identification number (FEIN) of the entity or business as shown on the PA-20S/PA-65 Information Return.

NAME

Enter the complete name of the entity or business as shown on the PA-20S/PA-65 Information Return.

AMENDED SCHEDULE

If this is an amended schedule, fill in the box.

LINE INSTRUCTIONS

SECTION II

SSN/FEIN

Enter the FEIN or SSN of the individual, estate or trust that was not a resident of Pennsylvania during the taxable year as shown on the PA Schedule NRK-1.

TAX FORM

Select the code for the tax form the nonresident will use to file their individual PA Income Tax Return, PA Nonresident Consolidated Income Tax Return or PA Fiduciary Income Tax Return.

From the list below, enter the tax form code that corresponds with the type of taxpayer the nonresident is:

TYPE OF TAXPAYER	TAX FORM	CODE
Individual not included in consolidated return (PA-40 NRC)	PA-40	P
Individual partner/shareholder included in consolidated return (PA-40 NRC)	PA-40 NRC	N
Estate or Trust	PA-41	F

NONRESIDENT INDIVIDUAL, ESTATE OR TRUST NAME

Enter the name of the nonresident individual, estate or trust that was not a resident of Pennsylvania during the taxable year as shown on the PA Schedule NRK-1.

TOTAL OTHER CREDITS FROM PA NRK-1, LINE 7


Enter the amount from the nonresident individual, estate or trust's PA Schedule NRK-1, Line 7.

PA Schedule NRK-1, Line 7 represents the owner's pro rata share of Total Other Credits from the PA-20S/PA-65 Information Return, Section V, Line 13a. The entity must provide the owner with a statement listing which credits have been passed through to them.

NONRESIDENT TAX WITHHELD FROM PA NRK-1, LINE 6

Enter the amount from the nonresident individual, estate or trust's PA Schedule NRK-1, Line 6.

PA Schedule NRK-1, Line 6 represents the amount of Pennsylvania nonresident income tax withheld from nonresident owners and submitted to the Pennsylvania Department of Revenue.

 **NOTE:** This amount includes the excess withholding paid on behalf of nonresidents of Pennsylvania if the owner will receive a refund or credit of the excess. See PA

Schedule NRK-1, Nonresident Schedule of Shareholder/ Partner/Beneficiary Pass Through Income, Loss and Credits instructions for more information.

LINE 1

TOTAL NONRESIDENT TAX WITHHELD ON THIS PAGE

Add all amounts from the Nonresident Tax Withheld From PA Schedule NRK-1 Line 6 column on this page. Enter the total on Line 1.

LINE 2(a)

NUMBER OF ADDITIONAL PAGES INCLUDED

Enter the number of additional pages included, if any.

LINE 2(b)

TOTAL OF LINE 1 FOR ALL ADDITIONAL PAGES


Enter the total of Line 1 from all additional pages.

If you need additional pages for Section II, complete Lines 2(a) and 2(b) on the first page only.

LINE 3

TOTAL NONRESIDENT TAX WITHHELD

Add Lines 1 and 2(b). Enter total on Section I, Line A.

 **CAUTION:** Do not use more than one line per entry. If you enter a Social Security number or federal employer identification number in Lines A through Z, every field within that line must be completed.